



## Internal Revenue Service

### Small Business/Self-Employed

# IRS Stakeholder Partners Headliners ...and more

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*This e-mail is being sent to you for distribution to your organization's members. If you need further assistance please contact your local Taxpayer Education and Communication (TEC) office. The number is available in IRS Publication 3698A "Small Business/Self-Employed Taxpayer Education and Communication at a Glance", which can be found at [Taxpayer Education and Communication](#).*

#### **Home-Based Business Tax Avoidance Schemes have gained in popularity.**

Promoters are selling the concept that taxpayers can operate any type of unprofitable "business" out of their home and claim personal expenses as business expenses. Taxpayers should be wary of these programs. If business expenses on a return are claimed that are actually non-deductible personal expenses, an amended return should be filed. Additional tax due on the amended return may be subject to penalties and interest.

Additional information is attached. This informational package consists of a Drop-In Article, Talking Points, and Frequently asked Questions/Answers. To view the News Release on this topic visit the following web site located through [www.irs.gov](http://www.irs.gov), at: <http://www.irs.gov/pub/irs-news/ir-02-13.pdf>.

To report a possible Home-Based Business Tax Avoidance Scheme call the IRS at 1-866-775-7474 or email: <mailto:irs.tax.shelter.hotline@irs.gov>.